

Article - Tax - General

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§3–103.

(a) The Tax Court has jurisdiction to hear appeals from the final decision, final determination, or final order of a property tax assessment appeal board or any other unit of the State government or of a political subdivision of the State that is authorized to make the final decision or determination or issue the final order about any tax issue, including:

- (1) the valuation, assessment, or classification of property;
- (2) the imposition of a tax;
- (3) the determination of a claim for refund;
- (4) the application for an abatement, reduction, or revision of any assessment or tax; or
- (5) the application for an exemption from any assessment or tax.

(b) This section does not affect any requirement that a decision, determination, or order be appealed to another unit of the State government or of a political subdivision of the State before an appeal is taken to the Tax Court.

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